

 सत्यमेव जयते	राजस्थान राज-पत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	Published by Authority
	ज्येष्ठ 21, मंगलवार शाके 1941-जून 11, 2019 Jyaistha 21, Tuesday, Sakā 1941-June 11, 2019	

भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

## FINANCE DEPARTMENT

### (TAX DIVISION)

#### ORDER

**Jaipur, June 10, 2019**

**S.O.33** .-In compliance to State Cabinet Order No. 68/2018 dated 26.03.2018 and in exercise of the powers conferred by clause 15 of the Rajasthan Investment Promotion Scheme-2010, the State Government being of the opinion that it is expedient in the public interest so to do, hereby, makes the following amendments in this Department's order No. F.12(121)FD/Tax/2011-95 dated 24.12.2012 (hereinafter referred to as "the said order") as amended from time to time regarding Customized Package in favour of M/s Nuvoco Vistas Corporation Limited, with effect from 01.07.2017, namely.-

#### AMENDMENTS

**1. Amendment of Clause 2.-** In clause 2 of the said order.-

**(i)** The existing sub-clause B shall be substituted by the following, namely:-

“B. The maximum amount of subsidy shall be 55% of State tax due and deposited on account of intra-state supply of Cement manufactured by the enterprise within the State.

However, no subsidy shall be allowed on the supply made, in any manner, outside the State of Rajasthan.”

**(ii)** The existing sub-clause C shall be substituted by the following, namely:-

“C. Break-up of subsidy amount shall be as mentioned in Table-1 given below:-

**Table-1**

S.No.	Type of Subsidy	Amount of Subsidy
1.	Investment Subsidy	50% of State tax due and deposited by the enterprise.
2.	Employment Generation Subsidy	Up to 5% of State tax due and deposited by the enterprise, subject to sub-clause E below.

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**(iii)** The existing sub-clause D shall be substituted by the following, namely:-

“D. Investment Subsidy shall be allowed to the enterprise on the basis of tax deposited by the enterprise subject to the condition that the total amount of

subsidy (Investment Subsidy+Employment Generation Subsidy) shall not exceed 55% of State tax due and deposited by the enterprise.”

(iv) In column number 3 of Table-2 of the existing sub-clause E, for the existing expression “5% of the amount of tax (es) which have become due and have been deposited by the enterprise.”, the expression “5% of State tax due and deposited by the enterprise. ” shall be substituted.

(v) The existing sub-clause G shall be substituted by the following, namely:-

“G. The subsidy shall not be allowed, on such supply of cement manufactured by the enterprise in the State supplied to its subsidiaries and/or marketing wing and/or its dealers, who have disposed of the goods so supplied, other than by way of intra-state supply.”

2. **Amendment of Clause 6.-** The existing clause 6 of the said order shall be substituted by the following, namely:-

**“6. Procedure for Disbursement of Investment Subsidy and Employment Generation Subsidy.-**

To avail the benefits under the package of enterprise shall submit the applications in the relevant Form(s) as provided under the scheme, mentioning the expression “**Under customized package issued vide order F.12(121)FD/Tax/2011-95 dated 24.12.2012**” on the top of the Form. The manner and procedure for availing benefits as provided under the scheme shall apply *mutatis mutandis*”.

3. **Amendment of Clause 10.-** The existing clause 10 of the said order shall be substituted by the following, namely:-

**“10. Applicability of the Provisions of the Rajasthan Goods and Services Tax Act, 2017, Rajasthan Value Added Tax Act, 2003 and Rajasthan Investment Promotion Scheme-2010.-**

- (i) Provisions of the Rajasthan Goods and Services Tax Act, 2017 and rules made there under shall be applicable wherever required.
- (ii) Provisions of Rajasthan Value Added Tax Act, 2003 and rules made there under shall be applicable wherever required.
- (iii) Subject to the provisions of the said order, all the provisions of RIPS-2010 shall apply *mutatis mutandis*.”

4. **Deletion of Form-C and Form-D.-** The existing Form-C and Form-D, appended to the package shall be deleted.

[No. F.12(121)FD/Tax/2011-16]

**By Order of the Governor,**

Bishnu Charan Mallick,

**Joint Secretary to the Government.**